

# Financovanie predprimárneho vzdelávania zo strany štátu (na príklade Slovenskej republiky)

## The Financing of Pre-Primary Education from the State (on the Example of Slovak Republic)

Viera Papcunová

### Abstract

Municipalities and towns are responsible for how the kindergartens do they look like, because it is financed mainly from the municipal budget and at the same time the municipality decides about the number of children admitted to kindergarten based on school capacity. The state also participates in financing for pre-primary education through a non-normative contribution. The aim of the paper is to analyse the expenditures on pre-primary education, which is set aside by the state within the state budget and contributes to this type of education for municipalities and towns in Slovak Republic. Of the total current expenditures that the state spends on education, spending for pre-primary education averages 2.84%. In pre-primary education the stated support through a non-normative contribution for a personal supplement of kindergarten staff, also for the equipment of the room with didactic technique and for selected children's activities.

**Keywords:** financing of pre-primary education, local self - government, pre-primary education

### Introduction

Local self-government in Slovakia provides original and transferred competences. The original competence is the establishment and operation of kindergartens and the transferred competence is the establishment and operation of primary schools. Kindergartens provide pre-primary education on the basis of a state-run pre-primary education program in kindergartens, which is a binding document in the development of school education programs and its main objective is to achieve optimal cognitive, sensomotor and socio-emotional levels as a basis for primary school education and life in society. Hnatová (2019) notes that in Slovak Republic start now a wide-ranging debate on the legislative inclusion of part of pre-primary education in mandatory education. In Slovak Republic in 2015, the Ministry of Education, Science, Research and Sport of the Slovak Republic did not allow such a possibility, stating that there is no tradition of compulsory participation in pre-primary education for children. Three years

later, the ministry advocates the introduction of mandatory pre-primary education in the year before compulsory schooling.

People have long placed emphasis on compulsory education and secondary education, neglecting the importance of pre-school education. While pre-school education is an important and irreplaceable part of the national education system. Equally important is the comprehensive application of economic, political and administrative measures in this area, setting the right allocation of pre-school education resources and at the same time gradually reducing the current imbalance in the allocation of financing sources for pre-school education (Huilan, 2018). It also confirms it Stanton-Chapman and Huaqing (2013) who note that in the last two decades, globalization and urbanization have led to an increasing number of children in pre-school education, especially in developing countries. The increased number of these children have a positive impact for the economic development in these countries because it creates the conditions for their further education. There is a great deal of research that proves that the emotional and behavioural abilities of pre-school children affect later learning. In addition Koltunovych and Polishchuk (2019) state that emotions evolve during pre-school education. The rapid maturation of the emotional realm in this age has a huge impact on the child's personal development, the handling of various activities. Creating a large part of the child's emotional experience during this period is largely under the influence of a teacher who is the leader and mentor in this process. Therefore, understanding one's own emotions and emotions of other people, the ability to cooperate effectively, and developing emotional intelligence are important aspects of the pre-school teacher's professional competence. Romero-López et al. (2018) add that the new classroom social environment offers children valuable experience through which they learn and practice social and emotional skills, develop friendships with their peers and understand the important social norms related to work. So the quality of pre-school education is, according to Stepanova et al. (2018) provided by the quality of teaching staff, their training in the higher education process, in the process of continuing education and enhancing professional competence. The success of a pre-school facility in the Russian Federation depends according to Nisskaya (2018) mainly on how many parents decide to send their child to this institution. After the introduction of normative per capita funding, each educational institution began to fight for students and parents were given the opportunity to choose organizations that guarantee a certain quality of education. Pre-school education as a whole and individual pre-school facilities have relatively general and firm ideas about what parents and children need. These concepts do not always correspond to the needs of different groups of parents. They are dictated by the need to ensure that the biggest number of children have access to educational resources. The role of pre-school education is to promote conditions that are suitable for the biggest number of children and parents and to provide balanced development conditions. Muchacka (2013) notes that the institution of a

public kindergarten should be a universal institution, and local self-governments should be obliged to lead kindergartens, but provided they have sufficient financial resources. The "Strategy 2020" in one of the guidelines states that in the 2019/2020 school year, at least 95% of all four-year-old children in EU countries will be subject to compulsory pre-school education. Arnold (2016) states that children aged 1 to 6 in Sweden are entitled to pre-school and nursery care. Every municipality is obliged to offer pre-school education to all children from 1 year of age. The vast majority of children enrolled in pre-school education and figures from the Swedish National Educational Agency report that 96% of all 4-5 year olds and 86% of children 1-3 years of age attended pre-school education in 2013.

The basic task of municipalities in the field of education is to ensure the necessary spatial and material - technical provision of the educational process in schools and school facilities, which the municipality is the founder of. The municipality thus becomes the main pillar in financing the needs of individual schools. From the point of view of original competences on the basis of the Act on the budgetary determination of income tax revenue and the Government Decree on the allocation of this income for schools and school facilities in its founding scope, as well as in the competence of private and ecclesiastical founders and transferred competences on the basis of funds received from the state budget (in the case of primary schools) (Mihaliková and Koreňová, 2016). Slovenia's public pre-school institutions are mostly publicly funded, it means from the state and municipalities. They are also financed by their parents. Typically, a specific contract is required for such funding. The legal funding of a public pre-school institution ensures that funding is provided and used only to the extent and for the purposes set by the Ministry of Education at national level and by the Municipal Council at municipal level. Funding for activities is determined by various regulations, including basic legislation (such as the Act on education funding, the Act of public finance and the Act about accounting). Parents finance the pre-school institution by paying part of the price of programs defined by pre-school institution and municipality (Horvat, 2017).

As of 1 January 2013, kindergartens for children with special educational needs are funded from the budget chapter of the Ministry of Interior of the Slovak Republic in the founding competence of the district office in the county seat. Kindergartens, elementary art schools, language schools and school facilities in the founding competence of municipalities and higher territorial units established since 1st January 2005 and kindergartens, elementary art schools, language schools and school facilities in the founding competence of church and private founders established since 1st January 2007 are financed from municipal share taxes. The Ministry of Education, Science, Research and Sport of the Slovak Republic (2019) can provide a contribution for the education and training of kindergarten children in accordance with § 6b of Act No. 597/2003 Coll. about the financing of primary schools, secondary schools and school facilities as amended. The funds are earmarked for kindergarten of the founder to finance

activities related to the education and training of children, who have one year before the compulsory school attendance or who are members of the household, whose assistance is provided in material need and the legal representative of the child shall prove this fact to the head teacher. Funds can be used for the stated purpose for a personal supplement or remuneration of kindergarten staff involved in the education and training of children. Also for the equipment of the room with didactic technique, with teaching aids and with compensation aids for the education and training of children. An also for to cover the costs of children's activities – for example stays for children in school in nature, trips, excursions, sauna, sport training and so on or to cover the cost of consumables used in the education and training of children. Each founder is obliged to provide a full contribution for the education and training of children to the kindergarten.

### **1. Objective and Methods**

Education in kindergartens in the Slovak Republic is based on the state education program ISCED 0 - pre-primary education. According to Guziová (2011), although the school curriculum has some defined frameworks in terms of the structure that is given by the Education Act in ISCED 0 - pre-primary education, it can be diverse in terms of content, didactics and methodology. The second level of the educational programs model is in accordance with § 7 par. 4 of Act No. 245/2008 Coll. school educational program - curricular document specific to the content of education in individual kindergartens with regard to their local conditions. It takes into account not only the specific regional and local conditions, but also the needs of the kindergarten (Paleschová, 2015). Document of the ending of the pre-primary education is "Certificate about the graduation of the pre-primary education". Only kindergartens included in the network of schools and school facilities are authorized to issue this document. Pre-primary education certificates are issued by kindergartens only at the parent's request (European Commission, 2019).

Within the state budget expenditures, which are classified on the basis of functional classification in accordance with the Decree of the Slovak Statistical Office No. 257/2014 Coll. (so-called COFOG) are also recorded expenditure on education. Within this classification, expenditure in the education category is divided into 8 additional subcategories. In the paper we evaluate the group of expenditures within the category 0.9.1.1 pre-primary education (current and capital expenditure) in the time period 2001-2016. In addition to spending on pre-primary education by the state, we also monitored the amount of transfers that municipalities receive from the state budget for education. Within the EU countries, we monitored the volume of public expenditure for pre-primary education as a% of GNI (gross national income).

The data base consisted of data obtained from the Ministry of Finance of Slovak Republic from the state final account as well as cumulative data for municipalities from the

evaluation of the results of budgetary management of municipalities and the higher territorial units and also from Eurostat. Analyses and results were processed by MS Excel.

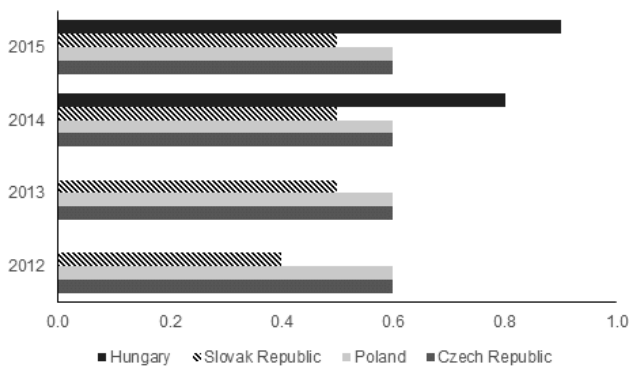
## **2. Results and Discussion**

Municipalities and towns in Slovak Republic can operate kindergartens as separate legal entities, or if there is more in the municipality or in the town, all kindergartens can be merged with the founder's consent and one legal entity with detached workplaces is created. Some municipalities and towns merge kindergartens with elementary schools to create one legal entity of elementary school with kindergarten. A kindergarten without legal personality is usually a part of the municipal or town office. Despite the fact that it is the original competence of municipalities and towns, the state also contributes to the operation of these facilities through its budget. According to Guziová (2011), the transition of kindergartens to local self-governments has brought its positives and negatives. In some towns and municipalities, due to demographic trends, the number of kindergarten classes is widening. In others, they are struggling with the lack of interest of the local self-government about kindergarten. This is also confirmed by Starý, Khendriče Trhlínová (2013), who state that the financial provision of the operation of regional schools, especially kindergartens and elementary schools in small municipalities, is considered by selected political representatives and some experts to be inadequate and unsustainable considering with the current demographic development and selected problems of economic and personnel provision of their operation. According to Hudáková (2016), the lack of kindergartens is a consequence of the demographic development of the population in the 1990s, when many facilities were liquidated. Today, the municipalities are struggling with their shortage, as the birth rate has increased. The demographic development of the reference group of 3-5 year olds is currently in the growth phase. This phase places higher demands on the number of kindergartens as well as increased demands on financial resources.

There are major differences in the political and administrative organization of education in Europe: in some countries, such as France, there is strong centralization, so the main decisions on schools are taken by the Ministry of Education. In other countries, education is under the jurisdiction of the regional government. Germany has several education systems such as Länder. There are three very different educational systems in Belgium with different bodies and different political aspects, although they all share a common pension scheme for teachers. In the Nordic countries, municipalities, districts or supra-regional self-governments have competences in almost all aspects of education management. In Spain, there is a system of shared competences between the state government and the governments of autonomous communities in the field of education, even though state management is fully decentralized

(Szkolak et al., 2013). Changes in government governance support a knowledge society. The processing of information and knowledge acquired through learning plays a major role in the knowledge management process. Education is a long-term process and requires an active approach and work with information, knowledge and skills (Čepelová, 2014).

In the EU, education policy is a national competence. National governments are trying to formulate an educational policy through which education becomes more effective, stressing that education policy strongly shapes the characteristics and capabilities of future generations, which in turn shape the future of the state (Bobáková, 2018). From the V4 countries, the least funds for pre-primary education are spent by the Slovak Republic (0.4% of GNI), the Czech Republic and the Poland spend 0.6% of GNI and Hungary spend 0.8 to 0.9% of GNI for pre-primary education (Figure 1). The model of pre-school childhood education currently prevalent in Poland is child-centred education, which is carried out in institutionalized form, particularly in kindergartens and pre-school establishments in primary schools. Kindergartens, despite the existing guidelines of the pre-school basic curriculum, are often very diverse in terms of working with children as well as educational content (Muchacka, 2013). The historical development of educational programs for kindergartens in Slovak Republic was influenced by: the period of their preparation, the development of the whole society, as well as the relevant legislation for education. Since the founding of Czechoslovakia, 12 programs have been published that have touched upon the education of pre-school children (Miňová, 2013).

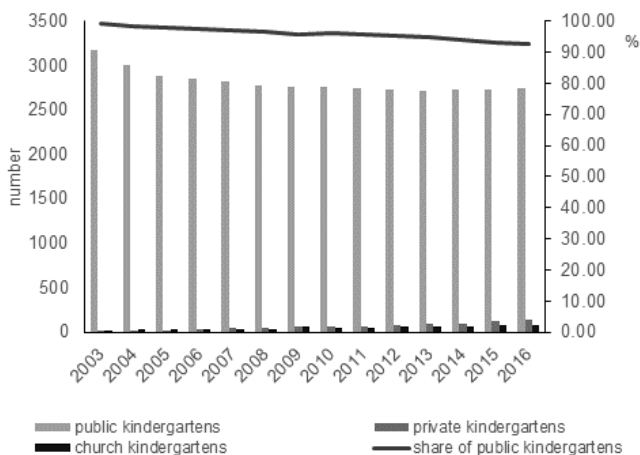


**Figure 1** Public expenditures on pre-primary education in V4 countries in% of GNI

Source: Eurostat, own processing

The founders of kindergartens in Slovak Republic are mainly towns and municipalities (public kindergartens), but also individual person or other legal entities (private kindergartens) and churches recognized by state or religious societies (church kindergartens). Kindergartens

for children with special educational needs, establish mainly district offices in the county seat (public special kindergartens). They can also be established by individual person or other legal entities or churches or religious societies registered by the state. As a rule, children from three to six years of age are admitted to pre-primary education. Exceptionally, a child of two years of age can also be accepted. However, preferentially, children who have reached the fifth year of age, respectively are admitted children who have postponed the start of schooling. The participation of children in pre-primary education in kindergarten, who is one year before compulsory education is almost 93%. In recent years, the overall education of children, but especially children who have one year before compulsory schooling, has been gradually increasing (European Commission, 2019).

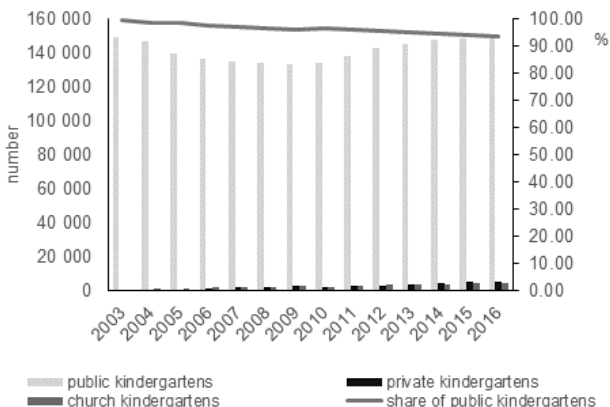


**Figure 2** Individual types of kindergartens in the Slovak Republic

Source: Slovak Centre of Scientific and Technical Information, own processing

There are three types of kindergartens registered in the Slovak Republic based on the founder type. The number of individual types of schools was registered to the 2007 on September 30th yearly, from 2008 kindergartens registered on September 15th yearly. Of the total number of kindergartens, public kindergartens represent on average almost 96%. However, their number decreased slightly each year over the period 2003-2013 (figure 2). This is closely related to demographic development in society. Many municipalities and towns in the given time closed kindergartens or reduced the number of classes mainly due to a lack of children or lack of interest of parents. Since 2014, we have observed a slight annual increase of the public kindergartens. In comparison between 2003 and 2016, the decline of the number

of public kindergartens was 13.71%. Numbers of private kindergartens grew every year, while church kindergartens only saw a decline in 2010.



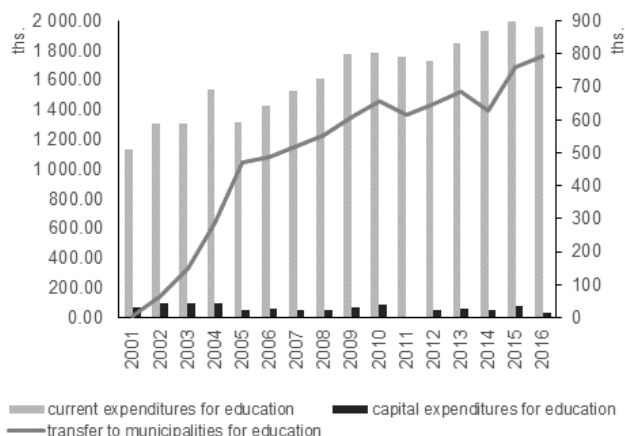
**Figure 3** Development of number of children in individual types of kindergartens in the Slovak Republic

Source: Slovak Centre of Scientific and Technical Information, own processing

The year 2011 was a turning point for public kindergartens, when the number of children increased compared to the previous year (figure 3). However, the number of children in private and church kindergartens has also increased significantly. In comparison between 2003 and 2016, the number of children increased by 17 times in private kindergartens and 6.6 times in church kindergartens.

The Slovak Republic allocates for the education not only current but also capital expenditures within its budget. During the period analyzed, current expenditures showed a variable trend (figure 4). Current expenditures, in addition to funding individual levels of education, also include education services, for instance in the fields of catering, transport, medical care and the activities of the authorities and organizations providing education. Financing of education is carried out through the Ministry of Education, Science, Research and Sport of the Slovak Republic chapter as well as through the chapter of the Ministry of Interior of the Slovak Republic, through which municipalities receive transfers to cover the costs of transferred state administration in the framework of regional education.

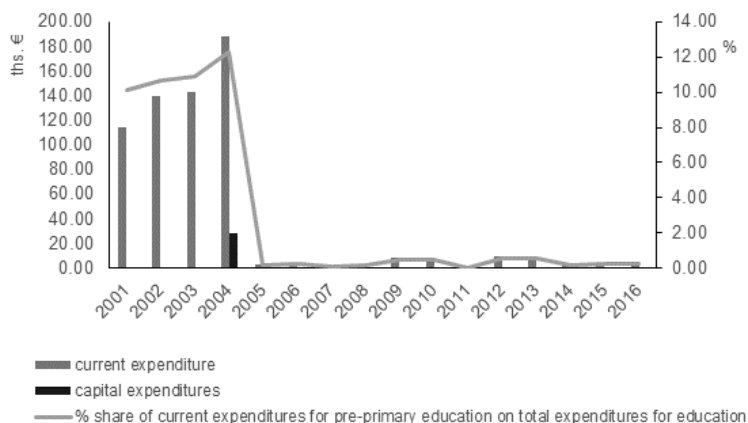




**Figure 4** Current and capital expenditures on education from the state budget in the Slovak Republic (in ths. €)

Source: Ministry of Finance of Slovak Republic, own processing

Both current and capital expenditures linked to education in the period 2001-2016 showed a variable trend. We record the highest current expenditures on education in 2015 (almost 2 mld. €), while the lowest in 2001 (1.1 mld. €). The highest amount of capital expenditures in the area of education in the total amount of 100 mil. € was recorded in 2001 (Figure 4). In relation to municipalities, the state pays the municipalities the costs associated with the delegated performance of state administration in the field of education. This appropriation is intended, in particular, to provide primary school education and to ensure that it operates. Competences in the field of regional education were acquired by the state in the framework of decentralization of public administration in 2002. In the given year the transfer amount for municipalities was 68 mil. €. The transfer of this competence was not without problems. Together with this competence, they also acquired property for the performance of this competence. However, state and municipal property did not depreciate until 2003, which in practice meant that it was constantly recorded in its acquisition value. When taking over the property of schools and school facilities however, this has proven to be the biggest problem. The fair value of the property did not correspond to the acquisition price and many municipalities refused to sign the delimitation protocols on the takeover of the property. In 2003, the transfer for the education for municipalities amounted to 150 mil. €. In the following years, we are seeing a growing trend, with the exception of 2011 and 2014. In comparison to 2001 and 2016, the transfer for education for municipalities increased by 786 mil. € (figure 4).



**Figure 5** Financing of pre-primary education from the state budget in the Slovak Republic

Source: Ministry of Finance of Slovak Republic, own processing

Within the category of expenditures in the state budget for education, special funds are allocated for this type of education. Between 2001 and 2004, current expenditures were on average € 140 mil. €, since 2005 there has been a significant decrease to the average level of 5 mil. € (Figure 5). Capital expenditures represent expenditures for appreciation of property in this case, it is the appreciation of school facilities. Most often, these expenditures are associated with the construction of new school buildings, respectively modernizing existing school buildings. The highest capital expenditures in pre-primary education in 2004 was 28 mil. €. As capital expenditures are not recurrent, it is also consistent with its evolution over the reference period (Figure 5). In 2006-2008 and 2011-2012, no capital expenditures were made in pre-primary education.

European Commission (2019) notes that in 2015 and 2016, the Ministry of Education, Science, Research and Sport of the Slovak Republic allocated funds to expand the capacity of kindergartens. The provision of these funds were still evident also in 2018, when several new kindergartens were put into operation. Kindergarten school capacities are also extended from the funds from European Union, through the Integration Operational Program under the auspices of the Ministry of Agriculture and Rural Development, as well as through the Human Resources Operational Program under the auspices of the Ministry of Interior of the Slovak Republic.

## Conclusion

Kindergartens are financed from their own financial resources by towns and municipalities and through the Ministry of Education, Science, Research and Sport of the Slovak Republic in the form of a non-normative financial contribution to children who have one year before compulsory education. This contribution is provided to towns and municipalities upon request through the relevant district department of education. The current trend in the growth of the number of children will have an impact on the growing number of classes in kindergartens and primary schools, the number of teachers and expenses per child, in terms of the founder means take this situation into account in their future budget.

Note: This article is a part of solution of the project VEGA No.1/0407/18 "Measuring performance of the local self – government."

## References

ARNOLD, D. (2016). *Preschool Children: Social Skills, Educational Development and Health Disparities*. New York: Nova Science Publishers, Inc (Education in a Competitive and Globalizing World). 126 p. ISBN 978-16-34851-31-2.

BOBÁKOVÁ, V. (2018). Význam ľudského kapitálu a vzdelania pre ekonomický rast. In *Verejná správa a spoločnosť*, roč..XIX, č.1, s. 60-75. ISSN 1335-7182.

ČEPELOVÁ, A. (2014). Knowledge Management in Public Administration of the Slovak Republic. In *Political Sciences, Law, Finance, Economics and Tourism, vol I*, pp. 209-216, ISBN 978-619-7105-25-4.

EURÓPSKA KOMISIA. (2019). Stratégia 2020. [online]. [cit.2019-03-10]. Dostupné z [http://ec.europa.eu/archives/growthandjobs\\_2009/pdf/complet\\_sk.pdf](http://ec.europa.eu/archives/growthandjobs_2009/pdf/complet_sk.pdf)

EURÓPSKA KOMISIA. (2019). Predprimárne vzdelávanie a raná starostlivosť. [online]. [cit.2019-06-01]. Dostupné z [https://eacea.ec.europa.eu/national-policies/eurydice/content/early-childhood-education-and-care-72\\_sk](https://eacea.ec.europa.eu/national-policies/eurydice/content/early-childhood-education-and-care-72_sk)

GUZIOVÁ, K. (2011). Ešte raz o predprimárnom vzdelávaní. In: *Predškolská výchova* č. 4, s. 7-13. ISSN 0032-7220.

HNATOVÁ, J. (2019). Zhluková analýza organizácie predprimárneho vzdelávania vo vybraných európskych krajinách. In *Edukácia*, roč.3, č. 1, s.69-79. ISSN 1339-8725.

HORVAT, T. (2017). Auditing Internal Controls in Financing Preschool Public Institution: Evidence from Slovenia. In *USV Annals of Economics and Public Administration*, vol. 17, no. 2, pp.161-170. ISSN 2285 – 3332.

HUDÁKOVÁ, J. (2016). Analysis of the State Kindergartens at Local Government Level and Forecast Future Developments with Impact to Fund. In: *19th International Colloquium on Regional Sciences*. Conference Proceedings. Brno: Masaryk University, pp. 489-496. ISBN 978-80-210-8273-1.

HUILAN, Y. (2018). Balanced Allocation Method of Preschool Education Resources Based on Coordinated Development of Urban and Rural Areas. In *Educational Sciences: Theory & Practice*, vol. 18, no. 6, pp. 3599–3609. ISSN 1303 – 0485. DOI: 10.12738/estp.2018.6.272

KOLTUNOVYCH, T. - POLISHCHUK, O. (2019). Personality Characteristics of Preschool Education Students with Different Levels of Emotional Intelligence. In *Romanian Journal for Multidimensional Education / Revista Romaneasca pentru Educatie Multidimensionala*, vol. 11, no. 1, pp. 100–116. ISSN 2067–9270. DOI: 10.18662/rrem/99.

MINISTERSTVO ŠKOLSTVA, VEDY, VÝSKUMU A ŠPORTU SR. (2019). Príspevok na výchovu a vzdelávanie pre MŠ [online]. [cit.2019-06-01]. Dostupné z <https://www.minedu.sk/prispevok-na-vychovu-a-vzdelavanie-pre-ms/>

MIŇOVÁ, M. (2013). Predprimárna edukácia v súčasnom slovenskom edukačnom kontexte In *Pedagogika przedszkolna i wczesnoszkolna*, Krakow: Uniwersytet Pedagogiczny im. Komisji Edukacji Narodowej, pp. 67-77, ISBN 978-83-63568-10-8.

MIHALIKOVÁ, E. – KOREŇOVÁ, D. (2016). Modelové a účtovné zobrazenie financovania školstva v zriaďovateľskej pôsobnosti obcí. In: *Ekonomika a Informatika*, roč.14, č. 2, s. 122 - 135, s. ISSN 1336-3514

MUCHACKA, B. Współczesne wychowanie przedszkolne w Polsce. In *Pedagogika przedszkolna i wczesnoszkolna*, 2013, Krakow: Uniwersytet Pedagogiczny im. Komisji Edukacji Narodowej, pp. 7-13, ISBN 978-83-63568-10-8.

NISSKAYA, A. K. (2018). What Modern Parents Think About Preschool Education: What Makes a Preschool Attractive? In *Russian Education & Society*, vol. 60, no. 7, pp. 601–622. DOI: 10.1080/10609393.2018.1527165. ISSN 1558-0423

PALESCHOVÁ, J. (2015). Školský vzdelávací program a plánovanie v materskej škole. [online]. [cit.2019-06-01]. Dostupné z [https://mpc-edu.sk/sites/default/files/publikacie/j\\_paleschova\\_skvp\\_a\\_planovanie\\_v\\_ms.pdf](https://mpc-edu.sk/sites/default/files/publikacie/j_paleschova_skvp_a_planovanie_v_ms.pdf)

ROMERO-LÓPEZ, M. et al. (2018). The role of executive function in social competence and behavioral problems in the last year of preschool. In *Anales de Psicología*, vol. 34, no. 3, pp. 490–499. ISSN 1695-2294. DOI: 10.6018/analesps.34.3.296631.

STANTON-CHAPMAN, T. L. - HUAQING QI, C. (2013). *Preschool Children : Education, Language, Social Functioning and Behavioral Issues*. [Hauppauge] New York]: Nova Science Publishers, Inc (Education in a Competitive and Globalizing World). 301 p. ISBN 978-16-261-8669-9

STEPANOVA, N. A. et al. (2018). Methodological Performance Evaluation by Teachers in Preschool Educational Institutions. In *International Journal of Cognitive Research in Science, Engineering & Education (IJCRSEE)*, vol. 6, no. 2, pp. 67–79. ISSN 2278-0181. DOI: 10.5937/ijcrsee1802067A.

STARÝ, M., KHENDRICHE TRHLÍNOVÁ, Z. Zajišťování základního školství obcemi a městy: vybrané postřehy. In *XVI. mezinárodní kolokvium o regionálních vědách. Sborník příspěvků*. Brno: Masarykova univerzita, ISBN 978-80-210-6257-3, 2013, pp. 459-465. DOI 10.5817/CZ.MUNI.P210-6257-2013-57.

SZKOLAK, A. et. al. European Education. In *Pedagogika przedszkolna i wczesnoszkolna*, 2013, Krakow: Uniwersytet Pedagogiczny im. Komisji Edukacji Narodowej, ISBN 978-83-63568-10-8, p. 87-94

**Adresa autora**

doc. Ing. Viera Papcunová, Ph.D.  
Institute of Economics and Management  
Faculty of Natural Sciences  
Constantine the Philosopher University in Nitra  
Tr. A. Hlinku 1, 949 74 Nitra, Slovak Republic  
E-mail: vpapcunova@ukf.sk